

Personnel

Nancy Nittler, Director

MISSION STATEMENT

As guided by the merit principles of the Civil Service System, the Personnel Department attracts, recruits, retains and supports a valued, quality workforce in order to provide exceptional services on behalf of Placer County to the public and our employees.

Appropriation	Actual 2004-05	Position Allocations	BOS Adopted 2005-06	Position Allocations
Personnel Services	\$ 1,822,168	23	\$ 2,386,876	23
Employee Benefits	2,138,515	7	2,951,546	10
Dental & Vision (Internal Service Fund)	2,646,822	0	3,011,679	0
Unemployment (Internal Service Fund)	235,423	0	338,733	0
Total:	<u>\$ 6,842,928</u>	<u>30</u>	<u>\$ 8,688,834</u>	<u>33</u>

CORE FUNCTIONS

Personnel Department

The Personnel Department is structured into two divisions, Personnel Services and Employee Benefits. The purpose of the Personnel Services Division is to provide comprehensive personnel expertise and support to department managers and supervisors so that they can focus on the programs and service they provide to their customers. The purpose of the Employee Benefits Division is to fulfill the benefit requirements for Placer County employees and their families in order to attract and retain a quality workforce who provide exceptional services to the constituents of Placer County in a cost-effective manner. While the budget of the Personnel Department is reflective of this two-division structure, the department has reorganized into several specialized units to more effectively provide services related to recruitment, departmental support, payroll system implementation / maintenance and labor relations. It is hoped that this revised structure will allow the Personnel Department to better anticipate and prepare for the rapidly changing needs of the County and to assist departments in workforce planning and transition.

Dental and Vision (Internal Service Fund)

To provide a funding source for Placer County's self-insured Dental and Vision Insurance Program in which other local public agencies also participate.

Unemployment (Internal Service Fund)

To fund and administer Placer County's self-insured Unemployment Insurance Program.

FY 2004-05 Major Accomplishments

- Participated with the Auditor-Controller's Office, Administrative Services, and the County Executive Office in the implementation of the automated payroll / personnel system, and the first paychecks were produced in July 2004. The department conducted the first countywide open enrollment in the Automated County Online Resource Network (ACORN) system to extend automated benefits processing and eligibility for Placer County employees, and distributed approximately 2,700 personalized benefit statements to employees to update and return for processing. The department also developed and implemented the Domestic Partners Program in the ACORN system as required by legislation AB205.
- Completed significant classification and organization studies for the Probation, Assessor and Library Departments, which resulted in a total of 124 positions reviewed. In addition, individual position reviews increased our projected workload to 300%.

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- The Personnel Department completed 126 recruitments in 2004. With the lifting of the hiring freeze, the department received 347 requests for positions during the first 6 months of FY 2004-05, this was after projecting 250 recruitments for the entire fiscal year. These estimates were based upon the hiring freeze and were far below the actual number requested.
- Absorbed the personnel management function from Health and Human Services into the Personnel Department operations to minimize duplication of efforts and increased efficiency.
- Adopted the Placer County Reasonable Accommodation Policy and Procedures on November 23, 2004, and established the new classification of Americans with Disabilities Act (ADA) / leave management coordinator assigned to Risk Management. Additional steps were taken to coordinate leave management activities and provide informal training to managers.
- Updated the County's Policy Against Workplace Discrimination, Harassment & Retaliation as adopted by the Board of Supervisors on November 23, 2004.
- Conducted retirement planning workshops; developed retirement materials and conducted counseling sessions for employees anticipating retirement.
- Continued implementation of performance-evaluation software in operating departments to augment the Governing for Results Performance Appraisal Initiative. The following departments were trained and brought on-line during FY 2004-05: District Attorney, County Counsel, Board of Supervisors, Clerk-Recorder, Treasurer-Tax Collector, Probation and Auditor-Controller's Office.
- Implemented a new version of SIGMA, the Personnel Department's applicant tracking program, which resulted in improved interdepartmental recruitment processes.

FY 2005-06 Planned Accomplishments

- Fully implement the Personnel Department reorganization to establish specific work units in the areas of 1) recruitment; 2) personnel services; 3) benefits; and 4) ACORN. Relocate our staff and offices to the remodeled Fulweiler Annex this fiscal year.
- Continue to assist County Executive Office in the development and implementation of a strategic workforce plan that will identify gaps in knowledge and expertise resulting from anticipated retirements and guide department recruitment efforts effectively. Implementation of the practical aspects including personnel reorganization, rule changes, practical changes and outreach.
- Develop recruitment training manual and materials on both basic and innovative recruitment procedures and processes for department use by staff in hiring.
- Distribute instructional materials and train county departments in the recruitment and hiring process to strengthen the partnership between departments and the Personnel Department's staff. Implement a training program for department administrative staff in the areas of effective interviewing, conducting reference checks and best hiring practices.
- Develop self-service function in the countywide payroll / personnel system and implement the portal concept to benefit county departments and employees. It is anticipated that the self-service function will allow employees to view their own benefit and payroll data in the automated system; a first step towards an automated open enrollment for benefits. In addition, employees will be able to view current and past paychecks on-line, view leave balances and perform time entry into the ACORN system.

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- Partner with the County Executive Office to negotiate contracts for County's represented positions. This would include labor agreements with both the Placer County Deputy Sheriff's Association (PCDSA) and the Placer Public Employee's Organization (PPEO) representing both the general and professional units.
- In conjunction with the County Executive Office, conduct a review of salaries for selected classes as defined in the contract with PPEO. Continue contract negotiations on specific topics brought forward by the PCDSA.
- Work with an outside consultant to establish a committee of labor and management to study, identify, and recommend potential health care options that result in cost savings and/or improved health care services for our employees and their families.
- Review the feasibility of conducting automated exams at the Personnel Department. If feasible, applicants would complete job testing on computers at the new facility. County departments would then be able to receive exam results quickly, potentially reducing the length of the recruitment process.
- In addition to continued tracking and processing employee leaves of absence in compliance with the laws governing such leaves, work collaboratively with Risk Management, County Counsel and departments to coordinate and manage the overall leave-of-absence processes. Goals include continued documentation of related policies and procedures, training of managers and supervisors and the development of a coordinated Leave Management Program encompassing the functions assigned to both Risk Management and the Personnel Department.
- Solicit requests for proposals for Life Insurance and Accidental Death and Dismemberment Insurance plans as well as the Employee Assistance Program.
- Continue to implement the automated performance evaluation system in selected departments including training for managers and supervisors. It is anticipated that the Sheriff's Department would implement in the summer of 2005, the land use departments in the fall of 2005 and Health and Human Services Department in the spring of 2006.

Department Comments

KEY CHALLENGES FOR THE UPCOMING FISCAL YEAR

Office Reorganization

In response to the County's workforce planning efforts, the Personnel Department will reorganize. In preparation for FY 2005-06, the Personnel Department will dedicate resources to four major service units:

- 1) Recruitment – A dedicated unit of staff work exclusively with departments to maximize internal resources committed to attracting quality applicants, modifying rules to increase flexibility in hiring practices, conducting outreach programs and marketing Placer County as the employer of choice in the region.
- 2) Personnel Services – Professional human resources staff work with department managers to retain, support and develop the County's workforce including performance management, staffing and organizational structure analysis and classification reviews.
- 3) Benefits – This unit is responsible for the development and administration of negotiated and mandated benefit programs and providing ongoing services to the workforce. In addition, staff support the labor relations activities and work to enhance employee retention goals as part of the Workforce Planning efforts.

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- 4) ACORN / Labor Relations – To continue the critical implementation steps affiliated with automated systems and business practices, a dedicated unit of staff will work collaboratively with the Auditor-Controller's Office to fully optimize the ACORN payroll system and to implement the benefits and self-service components of the system. This unit will also support labor relations activities through evaluating and implementing the various aspects of the labor agreements and conducting related research.

Improved On-line Services in Payroll/Personnel System

Plans are underway to implement countywide self-service in the ACORN system. Employees would be able to view their personal compensation, job and benefit information directly from a county computer workstation.

Workforce Strategies and Retirement Planning

The demographics of our workforce causes the Personnel Department to be actively involved in workforce and retirement planning in conjunction with the County Executive Office and department leadership. The Personnel Department assisted the County Executive Office with development and implementation of a strategic workforce plan. This committee was created in response to projections of significant turnover due to anticipated retirements among county employees and was charged with three critical tasks:

- 1) Identify strategies to attract and retain the best and the brightest managers to Placer County service.
- 2) Develop a philosophy and guidelines to govern strategies to recruit and retain high caliber candidates to county service.
- 3) Review and enhance current professional development, training and mentoring programs to continually improve the County's service to its constituents.

County Executive Comments And Recommendations

Salaries and benefits have increased due to standard merit and benefit increases. The *Personnel* budget receives reimbursement for personnel services from Health and Human Services (\$292,117), from other departments for recruitment publications and classification studies, and from non-general fund departments for recruitments (\$212,993). The *Personnel* budget also charges the Dental and Vision and Unemployment Insurance funds for administrative services (\$29,058).

For FY 2005-06 three new positions (administrative technician; personnel analyst; senior administrative clerk) have been added to the *Employee Benefits* budget due to workload needs identified for automating employee benefits processing. The new payroll / personnel system improves the reliability of employee benefits data and provides enhanced reporting capability but, in order to obtain the greatest benefit from the system, requires additional labor to maintain the data and produce the reports. A charge from the General Liability budget will fund the ADA coordinator and administrative technician to coordinate the Leave Management Program (one administrative technician unfunded). Costs in the *Employee Benefits* budget continue to rise due to ongoing cost increases in retiree health insurance. Annual increases in health insurance costs and the growing number of retirees will continue to impact this budget in the years to come. These increases are partially offset by increased charges to other county departments. The *Employee Benefits* budget charges non-General Fund budgets and sub-vented General Fund budgets for the proportionate cost of employee benefits, and charges the Dental and Vision and Unemployment Insurance funds for administrative services (\$77,217).

Department requested funding considerations for final budget:

- Funding for administrative technician (\$57,337)

The *Dental and Vision* budget pays claims for dental and vision services and is funded by employer and employee premiums and from other agencies participating in the program. No premium increases have been requested for this budget for FY 2005-06.

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Claims in *Unemployment Insurance* budget have increased slightly for the FY 2005-06 budget, however a decrease in revenue from .03% to .02% of payroll is recommended due to higher than expected fund balance at the end of last year. The reduction in revenue will require the use of available fund balance to partially fund the budget (\$59,733).

Final Budget Changes from the Proposed Budget

The *Personnel* appropriation was increased for classification and compensation consultant services (\$110,000), utilities and custodial services for the remodeled Fulweiler Annex (\$82,341), Performance Impact System training (\$16,000 - offset by reimbursement from the Countywide Systems Fund), and Workforce Planning travel and moving expenses (\$55,000 - offset by department reimbursements). Revenue was decreased by a net \$43,500.

Employee Benefits was increased by \$57,337 to restore funding for one administrative technician position.

Excess funding in the *Dental and Vision Fund* was placed into a reserve account, Designation for Contingencies (\$365,021).

Excess funding in the *State Unemployment Insurance Fund* was placed into a reserve account, Designation for Contingencies (\$12,753).

PERSONNEL FUND 100 / APPROPRIATION 10500

	Actual 2003-04	Actuals 2004-05	Requested 2005-06	Recommended 2005-06	Change %	Adopted 2005-06
Expenditures						
Salaries and Employee Benefits	\$ 1,599,616	\$ 1,873,915	\$ 2,185,269	\$ 2,121,108	13%	\$ 2,121,108
Services and Supplies	256,558	255,329	276,643	276,643	8%	539,984
Capital Assets	-	-	8,000	8,000	100%	8,000
Intra Fund Charges	1,211	3,591	9,901	9,901	176%	9,901
Gross Budget:	1,857,385	2,132,835	2,479,813	2,415,652	13%	2,678,993
Intra Fund Credits	(198,229)	(310,667)	(292,117)	(292,117)	-6%	(292,117)
Net Budget:	\$ 1,659,156	\$ 1,822,168	\$ 2,187,696	\$ 2,123,535	17%	\$ 2,386,876
Revenue						
Charges for Services	\$ 97,284	\$ 48,213	\$ 212,993	\$ 212,993	342%	\$ 73,493
Miscellaneous Revenue	8,163	-	-	-	0%	71,000
Other Financing Sources	-	-	-	-	0%	25,000
Total Revenue:	105,447	48,213	212,993	212,993	342%	169,493
Net County Cost:	\$ 1,553,709	\$ 1,773,955	\$ 1,974,703	\$ 1,910,542	8%	\$ 2,217,383
Allocated Positions	23	23	23	23	0%	23

CORE FUNCTION: PERSONNEL SERVICES

Recruitment & Department Support

Program Purpose: To provide comprehensive personnel expertise and support to department managers and supervisors so that they can hire the best possible employees for their vacant positions.

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Total Expenditures: \$970,361

Total Staffing: 9.00

- **Key Intended Outcome:** To provide departments eligible lists of qualified candidates to fill vacant positions.

Recruitment & Department Support Indicators:	Actual 2002-03	Actual 2003-04	Actual 2004-05	Projected 2005-06
# of department requests for candidates	342	270	939	300
% of recruitments completed within identified recruitment plan time frame	N/A	63%	49%*	80%
% of departments recruitment evaluated as satisfactory or better	80%	93%	90%	90%

* Includes recruitments where departments requested to delay or stop the process.

Program Comments: The key focus for FY 2005-06 with the office reorganization is a restructure of the County's approach to recruitment with departments, outreach and innovative testing.

Classification & Compensation Program

Program Purpose: To maintain the systematic classification of positions based on objective criteria and job analysis, in adherence with Civil Service Commission rules and procedures, and state and federal laws.

Total Expenditures: \$1,185,997

Total Staffing: 11.00

- **Key Intended Outcome:** Utilize the classification plan to define essential job functions to serve as the basis for performance evaluations, facilitate recruitment efforts, and assess appropriate salary relationships / classifications to provide applicants and employees with information for job advancement and career development.

Classification & Compensation Indicators:	Actual 2002-03	Actual 2003-04	Actual 2004-05	Projected 2005-06
# of position classification reviews	266	40	55	200
# of classification reviews and updates	107	72	58	40
# of positions reviewed for salary	N/A	264	39	200
% of position/classification reviews analyzed within 90-day time frame	78%	85%	69%	90%

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Program Comments: Negotiations with employee units resulted in an agreement to review a defined number of classifications for salary each year. In addition, the Personnel Department regularly evaluates classifications to keep them current and to assist departments in organizing work for greatest effectiveness and efficiency.

Labor Relations & Department Support

Program Purpose: To provide labor-relations expertise in conjunction with the County Executive Office in order to achieve collective-bargaining agreements, to promote positive labor relations and to provide department support in all areas of employee relations.

Total Expenditures: \$323,454

Total Staffing: 3.00

- **Key Intended Outcome:** Implement the provisions of the negotiated labor agreements and support departments and county employees with related activities and issues.

Labor Relations Management Indicators:	Actual 2002-03	Actual 2003-04	Actual 2004-05	Projected 2005-06
# of new provisions to be implemented	9*	15*	29*	7
# of staff hours spent on labor relation activities	1,900	3,615	2,452	4,000
# of meetings held per department to discuss strategy sessions as related to workforce planning	N/A	N/A	N/A	25

Note: * Includes only currently adopted labor contracts.

Program Comments: Negotiations with labor unions will begin in calendar year 2006 and are expected to take significant staff resources. Contract negotiations require significant preparation that will begin in 2005.

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EMPLOYEE BENEFITS FUND 100 / APPROPRIATION 11480

	Actual 2003-04	Actuals 2004-05	Requested 2005-06	Recommended 2005-06	Change %	Adopted 2005-06
Expenditures						
Salaries and Employee Benefits	\$ 4,306,290	\$ 5,381,202	\$ 7,212,656	\$ 7,120,357	32%	\$ 7,177,694
Services and Supplies	706,943	731,141	890,704	1,032,828	41%	1,032,828
Intra Fund Charges	85,886	173,619	156,136	142,175	-18%	142,175
Gross Budget:	5,099,119	6,285,962	8,259,496	8,295,360	32%	8,352,697
Intra Fund Credits	(3,430,028)	(4,147,447)	(5,337,929)	(5,401,151)	30%	(5,401,151)
Net Budget:	\$ 1,669,091	\$ 2,138,515	\$ 2,921,567	\$ 2,894,209	35%	\$ 2,951,546
Revenue						
Charges for Services	\$ 652,169	\$ 750,353	\$ 834,693	\$ -	-100%	\$ -
Other Financing Sources	-	-	77,217	867,597	100%	867,597
Total Revenue:	652,181	750,371	911,910	867,597	16%	867,597
Net County Cost:	\$ 1,016,910	\$ 1,388,144	\$ 2,009,657	\$ 2,026,612	46%	\$ 2,083,949
Allocated Positions	7	7	10	10	43%	10

Benefit Coordination Program

Program Purpose: Provide comprehensive, cost-effective benefit options for Placer County employees and their families in order to attract and retain a quality workforce.

Total Expenditures: \$4,856,815

Total Staffing: 5.00

- **Key Intended Outcome:** To provide employees with access to benefit programs which promote sustained health, financial security and valued employment.

Insurance Benefit Coordination Indicators:	Actual 2002-03	Actual 2003-04	Actual 2004-05	Projected 2005-06
% utilization of Placer County EAP participants	22%	19%	19%	22%
# of employees requesting additional benefit coordination	N/A	6,820	15,011	8,000

Program Comments: Significant staff resources will be necessary to implement the self-service function of the ACORN system. This program will also issue requests for proposals for the Employee Assistance Program (EAP), Life Insurance and Accidental Death and Dismemberment Insurance.

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Leave Benefit Coordination Program

Program Purpose: Assist county departments with integrated leave management services that incorporate the various state and federal laws including the Americans with Disabilities Act, Family Medical Leave Act, California Family Rights Act, Workers' Compensation, State Disability Insurance, Long Term Disability Insurance, the Salary Protection Plan and other county-provided benefits.

Total Expenditures: \$1,457,045

Total Staffing: 1.50

- **Key Intended Outcome:** Work with the department and employee on a suitable plan for return to work while coordinating the various policies, practices and mandates related to the employee's leave.

Leave Benefit Coordination Indicators:	Actual 2002-03	Actual 2003-04	Actual 2004-05	Projected 2005-06
# of leave-of-absence (LOA) files opened	674	504	392	350
% of workforce out on leave of absence	N/A	8%	8.5%	7%
# of staff hours spent processing leave of absence files	N/A	2,459	2,286	3,200

Program Comments: In conjunction with the new leave management coordinator within Risk Management, the Personnel Department will work collaboratively with this division and county departments on developing department expertise in employee leave management in an effort to increase efficiency and effectiveness.

Retirement Planning & Assistance Program

Program Purpose: Assist and educate employees with retirement planning throughout their Placer County careers.

Total Expenditures: \$485,682

Total Staffing: 0.50

- **Key Intended Outcome:** To provide individual and group training to employees for retirement planning in the Public Employee Retirement System, Retiree Health Program and county-sponsored deferred compensation plans.

Retirement Planning & Assistance Program Indicators:	Actual 2002-03	Actual 2003-04	Actual 2004-05	Projected 2005-06
# of employees attending retirement planning sessions	N/A	143	121	150
% of employees who reported they benefited from training sessions	N/A	90%	81%	95%
# of employees participating in deferred compensation programs	1,569	1,550	1,424	1,500

Program Comments: Placer County employees continue to benefit from retirement planning workshops offered by Placer County and CalPERS staff. It was anticipated that approximately 200 employees would retire from the

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County during 2004, with an actual number of retirees at 134. As a result, a larger number of retirees is anticipated in 2005. With the combined efforts of the Workforce Planning Strategies being implemented, we are hopeful that employees work longer resulting in preservation of our experienced workforce.

PROPRIETARY FUNDS

DENTAL & VISION INTERNAL SERVICE FUND FUND 270850 / APPROPRIATION 02850

	Actual 2003-04	Actuals 2004-05	Requested 2005-06	Recommended 2005-06	Change %	Adopted 2005-06
Operating Expenses						
Services and Supplies	\$ 383,704	\$ 320,298	\$ 322,939	\$ 319,673	0%	\$ 319,673
Other Charges	2,421,830	2,326,524	2,581,033	2,581,033	11%	2,581,033
Appropriations for Contingencies	-	-	110,973	110,973	100%	110,973
Total Operating Expenditures:	<u>\$ 2,805,534</u>	<u>\$ 2,646,822</u>	<u>\$ 3,014,945</u>	<u>\$ 3,011,679</u>	14%	<u>\$ 3,011,679</u>
Revenue						
Revenue from Use of Money and Property	\$ 2,071	\$ 4,791	\$ 4,000	\$ 4,000	-17%	\$ 4,000
Charges for Services	2,767,705	2,771,706	3,260,693	3,260,693	18%	3,260,693
Total Revenue:	<u>2,769,776</u>	<u>2,776,515</u>	<u>3,264,693</u>	<u>3,264,693</u>	18%	<u>\$ 3,264,693</u>
Net Income (Loss)	<u>\$ (35,758)</u>	<u>\$ 129,693</u>	<u>\$ 249,748</u>	<u>\$ 253,014</u>	95%	<u>\$ 253,014</u>
Allocated Positions	-	-	-	-	0%	-

Program Purpose: To provide a funding source for Placer County's self-insured dental and vision insurance program in which other local public agencies also participate.

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UNEMPLOYMENT INTERNAL SERVICE FUND FUND 270500 / APPROPRIATION 06220

	Actual 2003-04	Actuals 2004-05	Requested 2005-06	Recommended 2005-06	Change %	Adopted 2005-06
Operating Expenses						
Services and Supplies	\$ 213,484	\$ 30,934	\$ 53,623	\$ 53,733	74%	\$ 53,733
Other Charges	224,413	204,489	275,000	285,000	39%	285,000
Total Operating Expenditures:	\$ 437,897	\$ 235,423	\$ 328,623	\$ 338,733	44%	\$ 338,733
Revenue						
Revenue from Use of Money and Property	\$ 12,438	\$ 13,277	\$ 13,000	\$ 12,000	-10%	\$ 12,000
Miscellaneous Revenue	395,855	391,805	390,000	267,000	-32%	267,000
Other Financing Sources	-	-	-	-	0%	-
Total Revenue:	408,293	405,082	403,000	279,000	-31%	279,000
Net Income (Loss)	\$ (29,604)	\$ 169,659	\$ 74,377	\$ (59,733)	-135%	\$ (59,733)
Allocated Positions	-	-	-	-	0%	-

Program Purpose: To fund Placer County's self-insured unemployment insurance program.

PERSONNEL DEPARTMENT



POSITIONS: 33

**PERSONNEL DEPARTMENT
APPROPRIATION SUMMARY
Fiscal Year 2005-06**

ADMINISTERED BY: PERSONNEL DIRECTOR

Appropriations	FY 2004-05		FY 2005-06	
	Actual	Position Allocations	BOS Adopted Budget	Position Allocations
GENERAL FUND				
Personnel	\$ 1,822,168	23	\$ 2,386,876	23
Employee Benefits	2,138,515	7	2,951,546	10
Subtotal General Fund	\$ 3,960,683	30	\$ 5,338,422	33
INTERNAL SERVICE FUNDS				
Unemployment Insurance** - Fund 270/500	\$ 235,423	0	\$ 338,733	0
Dental & Vision Insurance** - Fund 270/850	2,646,822	0	3,011,679	0
Subtotal Internal Service Funds	\$ 2,882,245	0	\$ 3,350,412	0
TOTAL ALL FUNDS	\$ 6,842,928	30	\$ 8,688,834	33

**Budget includes total operating expenses and fixed assets.

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General Fund

Fund: 100

Subfund: 0

Appropriation: 10500

Budget Category (1)	Actual 2003-04 (2)	Actual 2004-05 (3)	Dept Req 2005-06 (4)	CEO Rec 2005-06 (5)	BOS Adopted 2005-06 (6)
Salaries & Benefits					
1001 Employee Paid Sick Leave	172	19			
1002 Salaries and Wages	1,170,865	1,284,211	1,467,779	1,431,700	1,431,700
1003 Extra Help	5,941	3,034	10,725	10,725	10,725
1005 Overtime & Call Back	4,532	6,593	5,000	5,000	5,000
1006 Sick Leave Payoff	22,658				
1300 P.E.R.S.	123,706	238,652	312,545	284,463	284,463
1301 F.I.C.A.	89,022	99,763	113,253	113,253	113,253
1310 Employee Group Ins	176,798	203,456	234,188	234,188	234,188
1315 Workers Comp Insurance	5,922	38,187	41,779	41,779	41,779
Total Salaries & Benefits	1,599,616	1,873,915	2,185,269	2,121,108	2,121,108
Services & Supplies					
2051 Communications - Telephone	28,064	28,673	30,936	30,936	30,936
2274 Delivery & Freight Charges	6				
2290 Maintenance - Equipment		80	1,000	1,000	1,000
2291 Maintenance - Computer Equip	648	748			
2292 Maintenance - Software		80			
2439 Membership/Dues	175	555	1,500	1,500	1,500
2481 PC Acquisition	8,494		5,001	5,001	5,001
2511 Printing	29,048	30,069	10,250	10,250	10,250
2522 Other Supplies	2,912	225	5,000	5,000	5,000
2523 Office Supplies & Exp	12,851	15,328	26,000	26,000	26,000
2524 Postage	9,855	12,118	12,950	12,950	12,950
2554 Commissioner's Fees	9,226	7,600	10,000	10,000	10,000
2555 Prof/Spec Svcs - Purchased	66,593	43,126	136,274	136,274	262,274
2701 Publications & Legal Notices	55,604	89,076	12,346	12,346	12,346
2709 Rents & Leases - Computer SW	6,675	6,810	8,736	8,736	8,736
2727 Rents & Leases - Bldgs & Impr					82,341
2809 Rents and Leases-PC	6,833	3,417			
2840 Special Dept Expense	10,135	3,878	2,000	2,000	57,000
2844 Training	1,798	6,198	4,500	4,500	4,500
2931 Travel & Transportation	4,705	3,909	6,000	6,000	6,000
2932 Mileage	2,936	3,439	4,000	4,000	4,000
2941 County Vehicle Mileage			150	150	150
Total Services & Supplies	256,558	255,329	276,643	276,643	539,984
Fixed Assets					
4451 Equipment			8,000	8,000	8,000
Total Fixed Assets			8,000	8,000	8,000
Charges From Departments					
5291 I/T Maintenance - Computer Equipm			3,179	3,179	3,179
5405 I/T Maintenance - Bldgs & Improvem	342	3,526	2,500	2,500	2,500
5552 I/T - MIS Services		65	510	510	510
5555 I/T Prof/Special Services - Purchase	569				
5556 I/T - Professional Services	210		3,712	3,712	3,712
5840 I/T Special Dept Expense	90				
Total Charges From Departments	1,211	3,591	9,901	9,901	9,901
Gross Budget	1,857,385	2,132,835	2,479,813	2,415,652	2,678,993
Less: Charges to Departments					
5002 I/T - County General Fund	(196,316)	(310,667)	(292,117)	(292,117)	(292,117)
5008 I/T - County Office Bldg Fund	(1,913)				
Total Charges to Departments	(198,229)	(310,667)	(292,117)	(292,117)	(292,117)
Net Budget	1,659,156	1,822,168	2,187,696	2,123,535	2,386,876

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General Fund

Fund: 100

Subfund: 0

Appropriation: 10500

Budget Category (1)	Actual 2003-04 (2)	Actual 2004-05 (3)	Dept Req 2005-06 (4)	CEO Rec 2005-06 (5)	BOS Adopted 2005-06 (6)
Less: Revenues					
8248 Personnel Services	(97,284)	(48,213)	(212,993)	(212,993)	(73,493)
8764 Miscellaneous Revenues	(8,163)				(71,000)
8780 Contributions from Other Funds					(25,000)
Total Revenues	(105,447)	(48,213)	(212,993)	(212,993)	(169,493)
Net County Cost	1,553,709	1,773,955	1,974,703	1,910,542	2,217,383

Employee Benefits

General Fund

Fund: 100

Subfund: 0

Appropriation: 11480

Budget Category (1)	Actual 2003-04 (2)	Actual 2004-05 (3)	Dept Req 2005-06 (4)	CEO Rec 2005-06 (5)	BOS Adopted 2005-06 (6)
Salaries & Benefits					
1002 Salaries and Wages	373,923	380,636	578,660	536,314	593,651
1003 Extra Help	1,420	7,262	9,609	4,000	4,000
1005 Overtime & Call Back	705	2,223	8,940	5,000	5,000
1300 P.E.R.S.	38,925	72,486	118,796	111,425	111,425
1301 F.I.C.A.	28,332	30,834	45,687	41,028	41,028
1310 Employee Group Ins	49,122	63,337	109,283	80,909	80,909
1315 Workers Comp Insurance	1,605	3,734	10,432	10,432	10,432
1320 Retired Employee Grp Ins	3,812,258	4,820,690	6,201,452	6,201,452	6,201,452
1321 Retiree Dental Insurance			127,547	127,547	127,547
1420 Adm Cost Retirement			2,250	2,250	2,250
Total Salaries & Benefits	4,306,290	5,381,202	7,212,656	7,120,357	7,177,694
Services & Supplies					
2051 Communications - Telephone	5,479	6,624	7,440	7,440	7,440
2130 Insurance	100,479	115,420	179,388	179,388	179,388
2439 Membership/Dues	3,487	3,715	4,200	3,000	3,000
2456 Misc Expense	71,568				
2481 PC Acquisition	5,097	2,421	5,000	5,000	5,000
2511 Printing	8,490	9,492	9,000	5,000	5,000
2522 Other Supplies	(255)		5,000	1,000	1,000
2523 Office Supplies & Exp	3,580	5,886	3,000	3,000	3,000
2524 Postage	2,574	4,024	2,400	800	800
2555 Prof/Spec Svcs - Purchased	246,610	285,720	301,000	301,000	301,000
2556 Prof/Spec Svcs - County	89,749	94,156	120,505	273,429	273,429
2701 Publications & Legal Notices	1,492	908			
2709 Rents & Leases - Computer SW	4,603	4,655	4,322	4,322	4,322
2727 Rents & Leases - Bldgs & Impr	222				
2840 Special Dept Expense	160,718	189,799	239,149	239,149	239,149
2844 Training	614	3,745	2,300	2,300	2,300
2931 Travel & Transportation	974	2,715	6,500	6,500	6,500
2932 Mileage	1,462	1,861	1,500	1,500	1,500
Total Services & Supplies	706,943	731,141	890,704	1,032,828	1,032,828
Charges From Departments					
5310 I/T Employee Group Insurance	(5,133)				
5405 I/T Maintenance - Bldgs & Improvem		54	2,211	211	211
5556 I/T - Professional Services	90,883	173,565	153,925	141,964	141,964
5840 I/T Special Dept Expense	36				
5844 I/T Training	100				
Total Charges From Departments	85,886	173,619	156,136	142,175	142,175
Gross Budget	5,099,119	6,285,962	8,259,496	8,295,360	8,352,697
Less: Charges to Departments					
5002 I/T - County General Fund	(1,392,420)	(1,923,953)	(2,440,306)	(2,470,934)	(2,470,934)
5004 I/T - Road Fund	(220,579)	(271,212)	(342,375)	(347,276)	(347,276)
5008 I/T - County Office Bldg Fund		(15,325)	(42,822)	(43,425)	(43,425)
5009 I/T - County Library Fund	(72,063)	(95,072)	(120,600)	(122,334)	(122,334)
5010 I/T - Fire Protection Fund	(2,629)				
5011 I/T - Public Safety Fund	(1,720,561)	(1,834,256)	(2,382,123)	(2,407,328)	(2,407,328)
5015 I/T - Comm Services Fund	(21,776)	(7,629)	(9,703)	(9,854)	(9,854)
Total Charges to Departments	(3,430,028)	(4,147,447)	(5,337,929)	(5,401,151)	(5,401,151)
Net Budget	1,669,091	2,138,515	2,921,567	2,894,209	2,951,546

Employee Benefits

General Fund

Fund: 100

Subfund: 0

Appropriation: 11480

Budget Category (1)	Actual 2003-04 (2)	Actual 2004-05 (3)	Dept Req 2005-06 (4)	CEO Rec 2005-06 (5)	BOS Adopted 2005-06 (6)
Less: Revenues					
8248 Personnel Services	(652,169)	(750,353)	(834,693)		
8764 Miscellaneous Revenues	(12)	(18)			
8780 Contributions from Other Funds			(77,217)	(867,597)	(867,597)
Total Revenues	(652,181)	(750,371)	(911,910)	(867,597)	(867,597)
Net County Cost	1,016,910	1,388,144	2,009,657	2,026,612	2,083,949

Fund: 270 Self Insurance Fund					
Subfund: 500 State Unemployment Insurance					
Budget Unit: 6220 State Unempl Insurance					Approved Adopted by the Board of Supervisors
Operating Detail (1)	Actual 2003-04 (2)	Actual 2004-05 (3)	Department Request 2005-06 (4)	Recommended by C.E.O. 2005-06 (5)	2005-06 (6)
Operating Income					
8794 Employer Share - State Unempl			390,000	267,000	267,000
Total Operating Income			390,000	267,000	267,000
Operating Expenses					
2550 Administration	140,304	26,779	26,642	26,642	26,642
2555 Prof/Spec Svcs - Purchased	1,535	1,996	1,890	2,000	2,000
2709 Rents & Leases - Computer S	951	1,058	951	951	951
3551 Transfer Out A-87 Costs	70,694	1,101	24,140	24,140	24,140
3923 Employee Claims	224,413	204,489	275,000	285,000	285,000
Total Operating Expenses	437,897	235,423	328,623	338,733	338,733
Net Operating Income (Loss)	(437,897)	(235,423)	61,377	(71,733)	(71,733)
Non-Operating Revenue (Expense)					
6950 Interest	12,438	13,277	13,000	12,000	12,000
8794 Employer Share - State Unemploy	395,855	391,805			
Total Non-Operating Revenue (Expense)	408,293	405,082	13,000	12,000	12,000
Net Income (Loss)	(29,604)	169,659	74,377	(59,733)	(59,733)
Fixed Assets					
Total Fixed Assets					

State Controller
County Budget Act
(1985)

County of Placer
State of California
Operations of Internal Service Fund
Operational Statement for the Fiscal Year 2005-06

County Budget Form
Schedule 10

Fund: 270 Self Insurance Fund					
Subfund: 850 Dental & Vision Insurance					
Budget Unit: 2850 Dental & Vision Insurance					Approved Adopted by the Board of Supervisors
Operating Detail (1)	Actual 2003-04 (2)	Actual 2004-05 (3)	Department Request 2005-06 (4)	Recommended by C.E.O. 2005-06 (5)	2005-06 (6)
Operating Income					
8784 Contrib Dental Ins Prem-COBR	29,597	8,355	35,786	35,786	35,786
8785 Contrib Dental Insurance Premiu	2,296,800	2,249,023	2,600,564	2,600,564	2,600,564
8786 Contrib Vision Insurance Premiu	421,082	441,244	467,989	467,989	467,989
8787 Contrib Vision Insur Premium-COBR	7,729	19,083	15,513	15,513	15,513
8788 Contrib Dental Ins Premium-Leav	10,483	7,920	11,060	11,060	11,060
8789 Contrib Vision Ins Premium-Leav	2,014	3,233	2,234	2,234	2,234
8797 Cont Dental Prem - Retirees		42,848	127,547	127,547	127,547
Total Operating Income	2,767,705	2,771,706	3,260,693	3,260,693	3,260,693
Operating Expenses					
2550 Administration	90,106	100,509	79,633	79,633	79,633
2555 Prof/Spec Svcs - Purchased	221,579	213,123	237,502	234,236	234,236
2701 Publications & Legal Notices		467			
2709 Rents & Leases - Computer S	5,804	6,199	5,804	5,804	5,804
3551 Transfer Out A-87 Costs	66,215				
3851 Interest			21,643	21,643	21,643
3923 Employee Claims	2,421,830	2,362,539	2,559,390	2,559,390	2,559,390
3925 Judgments and Damages		(36,015)			
5600 Appropriation for Contingencies			110,973	110,973	110,973
Total Operating Expenses	2,805,534	2,646,822	3,014,945	3,011,679	3,011,679
Net Operating Income (Loss)	(37,829)	124,884	245,748	249,014	249,014
Non-Operating Revenue (Expense)					
6950 Interest	2,071	4,791	4,000	4,000	4,000
8764 Miscellaneous Revenues		18			
Total Non-Operating Revenue (Expense)	2,071	4,809	4,000	4,000	4,000
Net Income (Loss)	(35,758)	129,693	249,748	253,014	253,014
Fixed Assets					
Total Fixed Assets					